

CITY OF DURHAM, NORTH CAROLINA

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
 General Fund
 For the Year Ended June 30, 2002

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Revenues				
Taxes	\$ 103,959,176	\$ 103,959,176	\$ 100,353,319	\$ (3,605,857)
Licenses and permits	5,892,609	5,892,609	6,846,021	953,412
Intergovernmental revenues	18,056,695	17,956,695	12,900,986	(5,055,709)
Investment and rental income	2,645,251	2,645,251	2,141,945	(503,306)
Charges for services	9,042,447	9,042,447	7,802,090	(1,240,357)
Intragovernmental services	865,500	865,500	711,930	(153,570)
Assessments	75,000	75,000	363,424	288,424
Sale of property and miscellaneous	3,590,521	3,707,719	1,409,037	(2,298,682)
Total revenues	144,127,199	144,144,397	132,528,752	(11,615,645)
Expenditures				
Governance	4,872,809	5,231,800	4,178,669	1,053,131
Public protection	54,059,150	55,169,688	52,046,440	3,123,248
Community services and development	50,618,019	53,346,400	46,069,735	7,276,665
Administrative and support services	10,374,060	10,584,839	7,142,857	3,441,982
Cemetery operations	532,126	597,338	493,602	103,736
Non-departmental charges	5,642,339	5,791,388	5,196,652	594,736
Debt service				
Principal retirement	9,947,351	10,128,139	8,603,164	1,524,975
Interest and fiscal charges	6,114,190	6,140,562	5,659,375	481,187
Total expenditures	142,160,044	146,990,154	129,390,494	17,599,660
Excess of revenues over expenditures	1,967,155	(2,845,757)	3,138,258	5,984,015
Other financing sources (uses)				
Transfers in	\$ 5,584,174	\$ 7,566,274	\$ 301,944	\$ (7,264,330)
Bond proceeds	75,000	75,000	-	(75,000)
Transfers out	(11,465,529)	(11,633,028)	(10,303,548)	1,329,480
Installment sales	-	80,894	2,398,431	2,317,537
Certificates of participation	1,432,950	1,432,950	-	(1,432,950)
Transfer from reserves	-	4,030,593	-	(4,030,593)
Appropriated to fund balance	-	(1,905,100)	-	1,905,100
Appropriated fund balance	2,406,250	3,198,174	-	(3,198,174)
Total other financing sources (uses)	(1,967,155)	2,845,757	(7,603,173)	(10,448,930)
Excess of expenditures and other financing use over revenues and other financing sources	\$ -	\$ -	(4,464,915)	\$ (4,464,915)
Fund balance - beginning			27,611,698	
Restatement of interfund payables			(302,075)	
Fund balance, beginning as restated			27,309,623	
Fund balance - ending			\$ 22,844,708	

The notes to the financial statements are an integral part of this statement.